

HOUSE BILL 2947  
By Williams K

SENATE BILL 3539

By Crowe

AN ACT to amend Tennessee Code Annotated, Title 67,  
relative to trust funds for cemeteries.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-2-104(e), is amended by deleting in its entirety subdivision (12) and by substituting instead the following:

(12) The income derived from the trust funds in a trust created for the perpetual care of a cemetery pursuant to title 46 shall be exempt from the taxes imposed by this chapter.

SECTION 2. This act shall take effect July 1, 2012, the public welfare requiring it.